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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

RETAIL OUTLETS ESTABLISHED IN THE DEPARTURE AREA OF AN INTERNATIONAL AIRPORT, BEYOND THE IMMIGRATION COUNTERS, MAKING TAX FREE SUPPLY OF GOODS TO AN OUTGOING INTERNATIONAL TOURIST, SPECIFIED AS CLASS OF PERSONS WHO SHALL BE ENTITLED TO CLAIM REFUND OF APPLICABLE STATE TAX PAID ON INWARD SUPPLY OF SUCH GOODS.

[G.O.Ms.No. 359, Revenue (Commercial Taxes-II), 19th August, 2019.]

NOTIFICATION

In exercise of the powers conferred by Section 55 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable state tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Andhra Pradesh Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

It shall be deemed to have come into force with effect on and from the 1st day of July, 2019.

D. SAMBASIVA RAO,
Special Chief Secretary to Government.